

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *coporate governance* terhadap profitabilitas perusahaan. *Good corporate governance* digambarkan dengan direktur independen, komisaris independen dan komite audit., sedangkan profitabilitas perusahaan diukur dengan *return on assset*.

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 387 sampel dari 129 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama tahun 2016-2018. Teknik analisis data yang digunakan adalah analisis regresi linier berganda. Yang diolah menggunakan SPSS 20.0.

Hasil penelitian menunjukkan bahwa komisaris independen dan komite audit berpengaruh positif terhadap profitabilitas perusahaan, sedangkan direktur independen berpengaruh negatif terhadap profitabilitas perusahaan.

**Kata kunci:** Direktur Independen, Komisaris Independen, Komite Audit, Profitabilitas Perusahaan

## ABSTRACT

This research aimed to examine the effect of Good Corporate Governance on company's profitability. While, Good Corporate Governance was referred to independent director, independent commissioner and audit committee. Meanwhile, company's profitability was measured by Return On Asset.

The research was quantitative. Moreover, the population was 129 manufacturing companies, which were listed on Indonesia Stock Exchange (IDX) during 2016-2018. Furthermore, the data collection technique used purposive sampling. In line with, there were 387 samples. Additionally, the data analysis technique used multiple linear regression with SPSS 20.0.

The research result concluded independent commissioner had positive effect on company's profitability of manufacturing companies which were listed on Indonesia Stock Exchange (IDX). Likewise, audit committee had positive effect on company's profitability of manufacturing companies which were listed on Indonesia Stock Exchange (IDX). On the other hand, independent director had negative effect on the company's profitability of manufacturing companies which were listed on Indonesia Stock Exchange (IDX).

**Keywords:** Independent Director, Independent Commissionaire, Audit Committee, Company's' Profitability.



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